

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**  
**ASSESSMENT APPEALS COMMISSION**

Appeal of: Benjamin & Odessie Joiner )  
Ward 31, Block 115, Parcel 27 ) Shelby County  
Residential Property )  
Tax Years 2005 )

**FINAL DECISION AND ORDER**

**Statement of the Case**

The taxpayer has appealed the initial decision and order of the administrative judge. The administrative judge dismissed the appeal for lack of jurisdiction. The administrative judge could not find "reasonable cause" for the failure by the taxpayer to first appeal to the local board of equalization regarding the 2005 assessment. With the dismissal of the appeal, the following value for tax year 2005 would remain in effect:

<u>Tax Year</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Value</u>	<u>Assessment</u>
2005	\$12,600	\$69,900	\$82,500	\$20,625

The appeal was heard in Memphis on May 24, 2006 before Commission members Thomas Brooks (senior member and presiding Chair) and James Wade. Kelsie Jones sat as designated alternate and administrative judge. Mr. Joiner represented himself. Appearing on behalf of the assessor were Attorney John Zelinka, Elizabeth Triplett, and Deputy Assessor Charles Blow.

**Findings of Fact and Conclusions of Law**

The subject property is a one-story house located at 1968 Southern Avenue. In tax year 2005, the property was reappraised by the assessor's office at \$113,700. Subsequently, the taxpayer appeared before the assessor's office in an informal review that ultimately lowered the appraisal to \$82,500.

Mr. Joiner testified before the Commission that he did not receive the April 20, 2005 assessment change letter the assessor contends was sent to him after the informal review. Mr. Joiner argued that the appraisal of the subject property was based upon erroneous comparable sales information involving an adjoining property at 1978 Southern. Although this property was reportedly sold by the taxpayer in October 2004 for \$95,000, Mr. Joiner testified that he only received \$31,600 from the sale. He argued that no house in the neighborhood is worth the amount at which the subject property is appraised. Mr. Joiner testified that he appealed the 2005 assessment after receiving a tax bill.

The representatives of the assessor's office testified that a change in value letter dated April 20, 2005 was sent to the taxpayer at "1968 Southern Avenue" after the informal review. The testimony was that this is standard procedure. Included in this letter is an explanation of the appeal process and the taxpayer's right to appeal.



Tennessee law provides the taxpayer with an opportunity to show "reasonable cause" for failure to appeal to the local board of equalization. Tenn. Code Ann. § 67-5-1412(e). In his decision, the administrative judge gave a thorough summary of the relevant law. In the end, the taxpayer did not present enough evidence to show reasonable cause for failure to appeal to the local board of equalization.

In addition, this case does not seem to involve a question of legal sufficiency of notice. The evidence indicates that notice was properly sent to the taxpayer's correct address.

**ORDER**

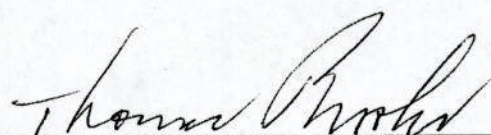
By reason of the foregoing, it is ORDERED, that the initial decision and order of the administrative judge is affirmed. The appeal is dismissed for tax year 2005 due to lack of jurisdiction.

This order is subject to:

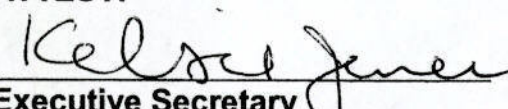
1. **Reconsideration by the Commission**, in the Commission's discretion.  
Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board of Equalization with fifteen (15) days from the date of this order.
2. **Review by the State Board of Equalization**, in the Board's discretion.  
This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.
3. **Review by the Chancery Court** of Davidson County or other venue as provided by law. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: July 21, 2006

  
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Presiding Member

ATTEST:

  
\_\_\_\_\_  
Executive Secretary

cc: Benjamin and Odessie Joiner  
Rita Clark, Shelby County Assessor of Property  
Tameaka Stanton-Riley, Shelby County Appeals Manager